

(c) The appointee before entering upon the duties of tax supervisor, shall take oath of office subscribed and sworn to before the Clerk of Superior Court and filed in the office of said clerk, in substantially the following form:

"I, _____, County Tax Supervisor for Randolph County, North Carolina, for the year _____, do solemnly swear (or affirm) that I will discharge the duties of my office as supervisor according to the law in force governing such office; so help me, God.

_____ " (Signature)

(d) The tax commission, may in its discretion, require fidelity bonds of subordinate employees of the department of assessment and the department of collection in such amounts and upon such conditions as the commission may determine, and the premium for such bonds shall be paid by Randolph County.

Authority to require bonds of subordinate employees.

SEC. 3. (a) The tax commission shall have and exercise all of the powers, duties and responsibilities of boards of county commissioners and of county boards of equalization and review, as set out in Subchapter II of Chapter 105 of the General Statutes of North Carolina, 1943, and other general and special laws relating to taxation in Randolph County, except the power to levy taxes and fix rates of taxation, which power shall be retained and exercised by the Board of County Commissioners of Randolph County.

Powers and duties of tax commission.

(b) The two members of the tax commission, appointed by the board of county commissioners, together with the chairman of the board of county commissioners, shall act as a board of equalization and review at those times and in those instances in which the general law empowers county boards of equalization and review to act, and they shall act in the capacity of the board of county commissioners at those times and in those instances in which the general law empowers boards of county commissioners to act.

Power to levy taxes and fix rates retained by Co. Commissioners.

Board of equalization.

(c) Appeals from the tax commission to the State Board of Assessment shall be governed by the provisions of Subchapter II of Chapter 105 of the General Statutes of North Carolina 1943, and amendments thereto, relating to appeals from county boards of equalization and review and boards of county commissioners.

Appeals from tax commission to State Board of Assessment.

SEC. 4. (a) The tax supervisor shall have and exercise all of the powers, duties and responsibilities of county tax supervisors as set out in Subchapter II of Chapter 105 of the General Statutes of North Carolina 1943; shall have general charge and supervision of the department of taxation.

Functions of Tax Supervisor.